

9228

REPORT

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

IN

ASSAM

FOR THE

triennium ending the 31st March 1929.



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GOVERNMENT OF ASSAM.

The Governor in Council.

FINANCE DEPARTMENT.

FINANCE BRANCH.

LETTER No. 6629F.

FROM

**C. K. RHODES, Esq., I.C.S.,
SECRETARY TO THE GOVERNMENT OF ASSAM,
FINANCE DEPARTMENT,**

To

**THE SECRETARY TO THE GOVERNMENT OF INDIA, FINANCE
DEPARTMENT (CENTRAL REVENUES).**

Dated, Shillong the 2nd September 1929.

SIR,

I AM directed to submit for the information of the Government of India, a copy of the Report on the administration of the Stamp Department in Assam for the three years ending the 31st March 1929.

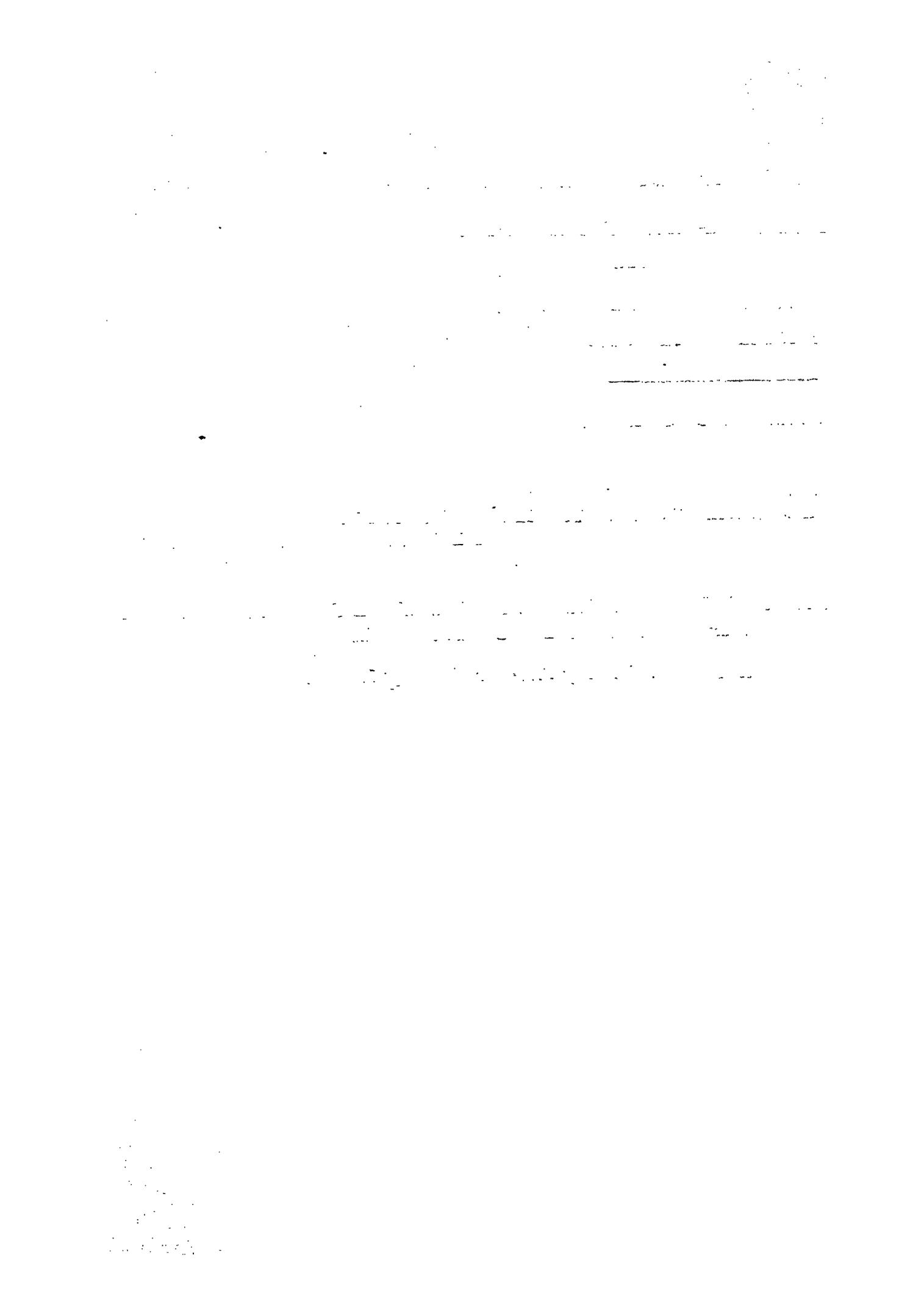
I have the honour to be,

SIR,

Your most obedient servant,

C. K. RHODES,

Secretary to the Government of Assam, Finance Department.



REPORT

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

IN

ASSAM

FOR THE

triennium ending the 31st March 1929.

No. XR.-15/343-S., dated Shillong, the 16th August 1929.

From—W. L. Scott, Esq., C.I.E., I.O.S., Superintendent of Stamps, Assam,

To—The Financial Secretary to the Government of Assam.

I HAVE the honour to submit for the information of the Local Government, a report on the administration of the Stamp Department in Assam for the triennium ending the 31st March 1929, together with the prescribed Statements I to VII.

2. I held charge of the Department throughout the period.

3. The Assam Court-fees and Stamp Amendment Acts which were re-enacted for important changes in law and three years with effect from the 1st May 1925, lapsed from rules. the 1st May 1928. With effect from the 1st April 1928, the dépôt for the distribution of stamps and plain paper maintained in Calcutta was abolished, owing to the arrangements made by the Government of India for the printing of stamps, etc., at the Security Printing Press, Nasik Road. A Central Stamp Store is now maintained at the Security Printing Press and all supplies for this province are obtained from there. Fresh rules have been prescribed for the submission of indents, which gave a certain amount of trouble until treasuries fell into the new routine. Another result of the changed conditions was that plain paper supplied for use with court-fee stamps was no longer supplied from a Central Dépôt but direct from the Mills ; to receive this, two dépôts were established in this province, at the Sylhet and Gauhati treasuries, from which the paper is now distributed to other treasuries and sub-treasuries of the province. With effect from the 1st April 1929, this plain paper will no longer be accounted for as stamps but as stationery.

4. The gross receipts from all classes of stamps during the triennium rose from Rs. 61,01,195 to Rs. 67,30,575 or by 10·35 per cent.; and the net revenue during the same period amounted to Rs. 64,51,651 against Rs. 59,19,968 or an increase of 8·98 per cent. It, however, appears that the withdrawal of the Amendment Acts has greatly affected the receipts within the last eighteen months.

5. Statement I appended to this report shows both the receipts and charges under Abstract of receipts and charges. the Stamp Act and the Court-fees Act during the triennium under review.

Year.	General stamps.		Court-fee stamps.		
	Receipts.	Charges.	Receipts.	Charges.	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
1926-27	8,13,647	45,531	14,82,333	23,227
1927-28	7,60,592	47,069	15,31,321	21,694
1928-29	6,17,230	58,144	15,25,452	45,435

It will be seen from the statement detailed above that the receipts under the Stamp Act show a steady decrease. The decrease in 1928-29 is of course due to the discontinuance of the Stamp Amendment Act, that in 1927-28 was due to a heavy windfall in 1926-27. The charges include the cost of stamps supplied to the several treasuries in this province in addition to the "discount" paid to vendors for sale of stamps.

6. *Statement II.*—The sale-proceeds from court-fee stamps (excluding stamps for Judicial Stamps. copies) amounted to Rs. 42,13,648 against Rs. 38,95,252 in the preceding triennium. The Surma Valley and Hill Division has contributed to the greater part of the increase. The large number of tenders submitted for the settlement of excise shops in the Assam Valley, is also a contributory factor to the increase.

Receipts from the sale of stamps for copies rose from Rs. 1,93,638 in the previous period to Rs. 2,36,899 during the triennial period under report showing an increase of Rs. 43,261. The increase in the sale of stamps for copies is due to the raising of the rates in the year 1927-28.

Receipts from the sale of plain paper amounted to Rs. 88,058 as against Rs. 74,995 in the last triennium. The increase is apparently due to an increase in litigation.

7. *Statement III.*—The gross receipts derived from this class of stamps increased Non-Judicial Stamps. from Rs. 19,37,310 to Rs. 21,91,469 during the period under report, i.e., by 13·12 per cent.

The following table shows the variations in receipts during the past six years :—

Year.	Receipts. Rs.	Increase or decrease per cent.
1923-24	5,71,490	+ 9·25
1924-25	6,29,145	+ 10·08
1925-26	7,86,675	+ 17·09
1926-27	8,13,647	+ 10·45
1927-28	7,60,592	- 6·52
1928-29	6,17,230	- 18·35

8. (a) *Impressed Stamps.*—Sale-proceeds from these stamps amounted to Rs. 20,01,474 during the triennium under review as against Rs. 17,33,373 during the preceding period showing an increase of Rs. 2,18,101; but the last year of the period shows a considerable decrease owing to the lapse of the Assam Stamp Amendment Act.

9. (b) *Hundis or inland Bills of Exchange.*—The revenue from this source rose from Rs. 11 to Rs. 236 during the triennium.

10. (c) *Impressed Stamps as defined in section 2 (13) of the Stamp Act.*—The receipts under this head during the period under review was Rs. 1,07,021 as compared with Rs. 72,475 in the preceding triennium, but the increase is entirely due to a single exceptional receipt of Rs. 88,000 in 1926-27.

Since the repeal of Act XIII of 1859 the stamping of labour agreements in Tea gardens has almost ceased, and receipts from these stamps have shrunk to very small dimensions.

11. (d) *Foreign Bill Stamps.*—There was a receipt of Rs. 6 under this head in 1927-28.

12. (e) *Stamps for Legal Practitioners' Licenses.*—The revenue derived from this source rose from Rs. 39,496 to Rs. 41,455 during the triennium under review.

13. (f) *Share transfer Stamps.*—The receipts under this head decreased from Rs. 893 to Rs. 691.

14. (g) *Notarial Stamps.*—The sale-proceeds from this source showed a decrease of Rs. 679.

15. (h) *Forms for Cheques or Receipts.*—The revenue on this account decreased from Rs. 3,220 to Rs. 1,692 during the triennium. The decrease is due to the abolition of the stamp duty on cheques from the 1st July 1927.

16. *Statement IV.*—There was a rise in the number of vendors from 1,177 to Arrangement for the sale of 1,361 during the period under report. The discount allowed to vendors during the same period increased by stamps. Rs. 16,142.

17. *Statement V.*—The total number of cases dealt with by the civil courts rose from 1,795 to 2,371 during the triennium under report Punitive action of the courts of Revenue Officers. with an increase of Rs. 6,021 in the amounts realised as duty and penalty. The cases decided by the Revenue Officers numbered 1,745 against 2,181 in the preceding triennium and the duty and penalty realised decreased from Rs. 16,953 to Rs. 16,251.

18. *Statement VI.*—The number of stamp prosecutions instituted was 119 and of persons prosecuted 144 as against 20 cases and 18 Stamp prosecutions and results. persons during the previous period. The amount of fine imposed rose from Rs. 150 to Rs. 1,047 and the number of persons convicted was 125 against 18. No reward was disbursed during the triennium under report.

In the Assam Valley Division alone 116 prosecutions were instituted for offences under the Stamp laws resulting in the conviction of 123 persons. These cases were practically all in Goalpara in 1926-27 and 1927-28.

19. *Statement VII.*—There were 42 applications for probate and letters of administration against 23 in the preceding period and the number of enquiries made to test the valuation fell from 211 to 153. The total amount of deficit duty realised in consequence of the enquiries made rose from Rs. 529 to Rs. 1,778 during the triennium under report. The proportion borne by the deficit duty realised to the amount originally paid was 25·02 per cent. against 1·69 per cent. in the previous period.

20. *Fraudulent abstraction of court-fee labels from records and defalcation of Stamps.*—A case of fraud of court-fee stamps amounting to Rs. 6,067 alleged to be due to the late Treasurer of Jorhat treasury was brought to light during the triennium under report and an explanation from the Treasury Officer is reported to have been called for by the Divisional Commissioner.

21. The laws and rules appear to have been generally observed as nothing to Observation of Stamp law. the contrary has been reported by the Divisional Commissioners.

Your obedient servant,

W. L. SCOTT,
Superintendent of Stamps, Assam.



STATEMENT I.

Abstract of Receipts and Charges for the year ending the 31st March 1929.

	Receipts.	Charges.						Net receipts
		Discount and establish- ment for sale of stamps.	Refunds.	Cost of stamps supplied from Central Stamp Store.	Cost of general supervi- sion.	Other charges.	Total.	
x	a	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act ...	6,17,230	30,784	8,199	16,758	...	2,403	58,144	5,59,086
Under the Court-fees Act ...	15,25,452*	14,645	7,106	21,591	...	2,093	45,485	14,80,017
Grand Total ...	21,42,682†	45,429	15,305	38,349	...	4,496	1,03,579	20,39,103
Total for 1927-28 ...	22,91,913	52,081	14,994	37,824	...	1,688	1,06,587	21,85,326
Total for 1926-27 ...	22,95,980	50,021	17,028	‡	...	1,709	68,758	22,27,222

* Includes Rs. 13,935 on account of probates, letters of Administration and succession certificates.

† Exclusive of the annual assignment of Rs. 29,000 on account of unified one-anna and half-anna stamps.

‡ Figures not available.

STATEMENT II.

Showing details of the Receipts on account of Judicial stamps for the year ending the 31st March 1929.

* Districts.	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court-fee labels.	Miscellaneous receipts.	Total.
I	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<i>Surma Valley and Hill Division.</i>					
Cachar ...	93,188	6,691	2,077	...	1,01,956
Sylhet ...	7,25,537	48,180	18,164	...	7,91,831
Khasi and Jaintia Hills ...	16,868	1,598	75	...	18,541
Naga Hills ...	2,703	43	14	...	2,760
Lushai Hills ...	838	9	4	...	851
Total ...	8,39,184	56,471	20,384	...	9,15,939
<i>Assam Valley Division.</i>					
Goalpara ...	1,11,564	5,437	2,258	...	1,19,259
Kamrup ...	1,34,821	9,445	2,932	...	1,47,198
Darrang ...	51,502	3,562	1,050	...	56,114
Nowgong ...	61,694	2,490	1,590	...	65,774
Sibsagar ...	1,14,355	6,117	2,310	...	1,22,782
Lakhimpur ...	80,550	3,804	1,501	...	85,355
Garo Hills ...	4,622	562	67	...	5,251
Total ...	5,59,108	30,917	11,708	...	6,01,783
<i>Manipur</i> ...	7,641	139	...	...	7,780
Grand Total ...	14,05,883	87,527	32,042	...	15,25,452
Total for 1927-28 ...	14,26,075	76,607	28,178	461	15,31,321
Total for 1926-27 ...	13,81,690	72,765	27,838	40	14,82,833

STATEMENT III.

Showing details of Receipts on account of Non-judicial stamps for the year ending the 31st March 1929.

Districts.	Impressed stamp.	Hawais or Inland Bills of Exchange.													Total.
			Impressed stamps as defined in section 2(1)(e) of the Stamp Act.	Foreign Bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for Legal Practitioners' Licenses.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna colored impressions.	Forms for cheques of receipts.	Miscellaneous receipts.				
	2	3	4	5	6	7	8	9	10	11	12	13			
<i>Surma Valley and Hill Division.</i>															
Cachar ...	51,659	...	...	...	...	...	6	1,110	66	...	...	868	58,709		
Sylhet ...	2,95,364	...	...	...	...	...	158	4,414	53	...	...	4,585	3,04,564		
Khasi and Jaintia Hills...	7,484	...	1,441	...	...	...	...	...	...	...	...	...	8,925		
Naga Hills ...	463	...	...	...	...	...	...	...	...	...	...	...	463		
Lushai Hills ...	337	...	...	...	...	...	...	...	...	...	...	...	337		
Total ...	3,55,297	...	1,441	...	...	164	5,524	119	...	...	...	5,453	3,67,998		
<i>Assam Valley Division.</i>															
Goalpara ...	44,893	...	...	...	...	...	...	1,150	...	...	...	712	46,755		
Kamrup ...	65,121	...	810	...	...	...	18	2,390	...	...	...	1,816	69,637		
Darrang ...	17,166	...	...	...	...	...	...	495	...	...	...	562	18,241		
Nowrang ...	49,678	...	747	...	...	...	...	350	...	...	...	1,853	51,881		
Sibsagar ...	34,365	...	227	69	...	...	...	488	...	...	...	2,894	38,494		
Lakhimpur ...	18,993	227	69	...	...	...	86	250	135	...	...	1,051	20,811		
Garo Hills ...	2,712	...	...	...	...	...	...	...	...	...	...	5	2,717		
Total ...	2,32,928	227	1,126	...	...	104	5,123	135	...	...	...	8,893	2,48,536		
Manipur ...	696	...	...	...	...	...	...	...	...	...	...	...	696		
Grand Total ...	5,88,931	227	2,567	...	29,000(a)	268	10,647	254	...	...	...	14,346	6,17,230		
Total for 1927-28 ...	7,24,647	...	6,965	6	29,000(a)	318	15,940	170	...	440	12,111		7,60,592		
Total for 1926-27 ...	6,87,906	9	97,489	...	29,000(a)	110	14,868	365	...	1,252	11,648		8,13,647		

(a) Share of unified stamp revenue in Assam.

STATEMENT IV.

Arrangements for the vend of stamps during the year ending the 31st March 1929.

Districts.	Number of vendors.	Discount allowed to vendors—				Rs.
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.	
		2	3	4	5	6
<i>Surma Valley and Hill Division.</i>						
Cachar	34	875	128	2,772	3,775	
Sylhet	231	6,677	1,135	15,980	23,792	
Khasi and Jaintia Hills	2	101	5	292	393	
Naga Hills	...	...	...	...	...
Lushai Hills	2	4	...	10	14	
Total	269	7,657	1,268	19,054	27,979	
<i>Assam Valley Division.</i>						
Goalpara	44	963	141	2,241	3,345	
Kamrup	75	1,220	182	3,570	4,972	
Darrang	13	477	66	813	1,356	
Nowgong	33	561	99	2,572	3,232	
Sibsagar	13	1,012	143	1,525	2,630	
Lakhimpur	9	618	96	845	1,589	
Garo Hills	9	41	4	131	176	
Total	196	4,922	781	11,697	17,850	
<i>Manipur</i>						
Grand Total	1	67	...	33	100	
Total for 1927-28	466	12,646	1,999	30,784	45,429	
Total for 1926-27	452	12,494	1,767	37,820	52,081	
	443	12,128	1,739	36,154	50,021	

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1929.

Districts.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
I	2	3	4	5
<i>Surma Valley and Hill Division.</i>		Rs.		Rs.
Cachar ...	48	679	47	189
Sylhet ...	116	1,284	338	3,843
Khasi and Jaintia Hills ...	1	166	...	...
Naga Hills ...	...	...	...	...
Lushai Hills ...	...	...	...	...
Total	165	2,079	385	3,582
<i>Assam Valley Division.</i>				
Goalpara ...	65	624	11	88
Kamrup ...	151	1,155	72	660
Darrang ...	57	374	1	2
Nowgong ...	132	1,125	90	310
Sibsagar ...	293	2,593	31	301
Lakhimpur ...	79	860	84	191
Garo Hills ...	1	5	...	...
Total	778	6,736	289	1,552
<i>Manipur</i> ...	...	...	...	...
Grand Total	943	8,815	674	5,084
Total for 1927-28	812	6,872	556	5,288
Total for 1926-27	616	5,801	515	5,879

STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1929.

Districts.	Number of cases instituted.	Number of persons—			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
<i>Surma Valley and Hill Division.</i>							
Cachar
Sylhet	...	1	1	1	...	20.	...
Khasi and Jaintia Hills
Naga Hills
Lushai Hills
Total	...	1	1	1	...	20	...
<i>Assam Valley Division.</i>							
Goalpara	...	4	4	4	...	101	...
Kamrup
Darrang
Nowgong
Sibsagar
Lakhimpur
Garo Hills
Total	...	4	4	4	...	101	...
<i>Manipur</i>							
Grand Total	...	5	5	5	...	121	...
Total for 1927-28 ...	53	74	57	15	265	...	...
Total for 1926-27...	61	65	63	2	661	...	...

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for probates and letters of administration were put in during the year ending the 31st March 1929.

Districts.	Number of inquiries pending at the beginning of the year.	Number of cases reported to the Collector (section 19-H of the Court-fees Act).	Number of cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of court-fees due or originally realised on the valuations of the application in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Surma Valley and Hill Division.</i>					Rs.	Rs.	Rs.	
Cachar	1	...	17	17	1	...	699	...
Sylhet	4	17	17	17	1,268	699	...	...
Khasi and Jaintia Hills.	...	...	...	...	...	...	...	...
Naga Hills	...	...	...	...	...	...	...	...
Lushai Hills	...	...	...	...	...	...	...	...
Total	5	17	17	18	1,268	699	...	
<i>Assam Valley Division.</i>								
Goalpara	...	2	2	2	1,837	...	...	...
Kamrup	...	5	28	...	28	32	...	...
Darrang	...	...	...	...	...	...	...	...
Nowgong	...	2	2	2	...	...	...	...
Sibsagar	...	8	8	7	...	...	...	...
Lakhimpur	...	2	2	2	...	...	...	...
Garo Hills	...	1	1	1	...	...	...	...
Total	...	20	43	14	1,865	32	...	
Manipur	...	...	...	...	...	...	...	...
Grand Total	5	87	60	52	3,133	731	...	
Total for 1927-28	21	56	61	73	1,453	222	...	...
Total for 1926-27	16	60	65	55	2,521	825	...	

